

**COMMONWEALTH OF KENTUCKY
KENTUCKY BOARD OF TAX APPEALS
FILE NO. K03-S-29**

**RON G. WINTERS,
OLDHAM COUNTY PROPERTY
VALUATION ADMINISTRATOR**

APPELLANT

v.

ORDER NO. K-19152

**JIM MCWILLIAMS AND
EARL CARROLL**

APPELLEE

* * * * *

The Kentucky Board of Tax Appeals has delegated authority to its Chair, George H. Helton, to act as hearing officer pursuant to KRS 13B.030. The hearing officer entered a recommended order in compliance with the provisions of KRS 13B.110. No exceptions or objections to the recommended order were filed. The Board has reviewed the record and the recommended order. The recommended order states:

**FINDINGS OF FACT, CONCLUSIONS OF LAW
AND RECOMMENDED ORDER**

The Kentucky Board of Tax Appeals has delegated authority to its Chair, George H. Helton, to act as a hearing officer pursuant to KRS 13B.030. The hearing officer has considered the evidence submitted by the parties at the hearing, and makes the following findings of fact, conclusions of law, and recommended order.

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FINDINGS OF FACTS

This is an appeal of the 2003 property tax assessment for property owned by Jim McWilliams and Earl Carroll described as Cashwick Avenue, Lots 55 and 57, LaGrange, Kentucky. Appellant filed a timely appeal with the Kentucky Board of Tax Appeals from the Oldham County Board of Assessment Appeals decision, which lowered the assessment of the Oldham County Property Valuation Administrator on both Lots 55 and 57 from \$5,000 per lot to \$1,250 per lot. Appellant does not dispute the valuation findings of the Oldham County Property Valuation Administrator. Rather, Appellant contends that at the time of the initial notice of the reassessment, Appellees indicated only Lot 55 on the appeal form, although both Appellant and Appellees agree that the Oldham County Property Valuation Administrator met with Appellees and discussed both lots. Furthermore, all parties agree that the appeal to the Board of Assessment related to both lots.

CONCLUSIONS OF LAW

The Kentucky Board of Tax Appeals is vested with exclusive jurisdiction to hear and determine appeals from final rulings, orders and determinations of the Oldham County Board of Assessment Appeals pursuant to KRS 131.340(1). Both the Oldham County Property Valuation Administrator and the Oldham County Board of Assessment Appeals during the appeal process considered and ruled on the valuation of both Lots 55 and 57.

The function of the Board is not simply to review the action of the Oldham County Board of Assessment Appeals, but to try anew the issues as presented. Jefferson County Property Valuation Administrator v. Oxford Properties, Inc., Ky. App., 726 S.W.2d 317, 319 (1987). See KRS 131.340(1).

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Section 172 of the Kentucky Constitution requires all property be assessed for taxation at its fair cash value, estimated at the price it would bring at a fair voluntary sale. Both Appellant and Appellees agree that the value of Lots 55 and 57 are \$1,250 per lot, and the hearing officer finds that the fair cash value of the property as of January 1, 2003, to be \$1,250 per lot.

RECOMMENDED ORDER

The hearing officers recommends the final ruling of the Oldham County BAA be affirmed and further recommends that the fair cash value of Lots 55 and 57 as of January 1, 2003, be set at \$1,250 per lot.

This is a recommended order, and each party shall have fifteen (15) days from the date this recommended order is mailed to file exceptions to the recommendations with the Kentucky Board of Tax Appeals. This recommended order has been sent by first class mail on the date below to the last known address of the parties. Failure to file exceptions to the recommended order may preclude further judicial review.

ORDER

The Kentucky Board of Tax Appeals has considered the record, and accepts the recommended order of the hearing officer, and adopts it as the Board's final order. Failure to file exceptions to an administrative hearing officer's recommendations after a hearing constitutes a failure to exhaust administrative remedies and precludes appellate review. *Swatzell v. Natural Resources and Environmental Protection Cabinet*, Ky App 962 SW 2d 866 (1998). The following information is provided pursuant to the final order requirements of KRS Chapter 13B:

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This is a final and appealable order which may be appealed to the Circuit Court of the county in which the appeal originated by filing a petition of appeal in the appropriate Circuit Court within thirty (30) days after this final order is mailed or delivered by personal service, pursuant to KRS 13B.140(1) and KRS 131.370(1). Copies of the petition of appeal shall be served by the Petitioner upon the Kentucky Board of Tax Appeals and all parties of record. The petition of appeal shall include the names and addresses of all parties to the proceedings and the Kentucky Board of Tax Appeals, and a statement of the grounds on which the review is requested. The petition of appeal shall be accompanied by a copy of this final order. Within twenty (20) days after service of the petition of appeal, or within further time allowed by the Circuit Court, the Kentucky Board of Tax Appeals shall transmit to the reviewing court the original or a certified copy of the official record of the proceeding under review in compliance with KRS 13B.140(3).

**DATE OF ORDER
AND MAILING:
June 3, 2004**

BILL RICE
KENTUCKY BOARD OF TAX APPEALS

ATTEST:

BILL BEAM, JR.
EXECUTIVE DIRECTOR